

WALLA WALLA SCHOOL DISTRICT No. 140
Walla Walla County, Washington
September 1, 1992 Through August 31, 1993

Schedule Of Findings

1. The Walla Walla School District Should Improve Procedures To Ensure That The Information Reported To The Office Of Superintendent Of Public Instruction For Certified Staff Is Correct

Each year the district is required to report information concerning the years of experience and education of the certificated staff employed by the district. This information is submitted to the Office of the Superintendent of Public Instruction (OSPI). The OSPI uses this information to determine the amount of state funding that is allocated to the district.

During our audit, we noted that the staff mix report submitted by the district for fiscal year 1992-93 did not report the experience earned by certain certified staff during the preceding year. This underreporting of years of experience was limited to the fiscal year 1992-93 staff mix report for the teachers that taught at the district during both fiscal year 1991-92 and fiscal year 1992-93. Of the 376 certificated staff reported on the staff mix report, 339 were incorrectly reported.

The employees that prepared the staff mix report and supervised the preparation of the staff mix report left the district at the end of fiscal 1992-93 to take different jobs. Thus, we were unable to determine the exact cause of the problem.

For each certificated staff member, a staff mix factor is determined based upon the years of experience and education. The staff mix factor is increased as a teacher gains experience. The higher the factor, the more money the district is allocated. Thus, by underreporting the years of experience for the certificated staff, the district did not receive the amount of funding it could have.

During the audit we notified district management of the problem of underreporting of teachers' years of experience. Then the district management worked with OSPI to seek recovery of funding it would have been allocated from OSPI if the staff mix report had been submitted correctly. Before the audit was completed, OSPI used the correct years of experience to recalculate the district's funding. Based on this, the OSPI then increased the district's allocated funding by \$153,015.59.

During our review we noted that the teachers tested were paid at the correct salary. The teachers placement on the salary schedule was correct per the actual information documented in the teacher's personnel file.

We recommend that the district change its internal control procedures over staff mix. This would include but not be limited to having management review the reported experience and education before it is submitted to OSPI.